

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**December 18, 2006**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; David Hooker, NCSA; and Susan McLean, NCSA.

**CALL TO ORDER:** President Jones called the meeting to order at 10:05 a.m.

**MINUTES:** The minutes of the November 20, 2006, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The November 2006 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** The Board recommended that the Executive Staff proceed with the necessary steps to effect amendment of NCGS 93-13 from a Class 3 misdemeanor to a Class 1 misdemeanor.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved and the Board approved the following recommendations of the Committee:

200505-034 - Benjamin Lewis Barnes - Approve the signed Consent Order (Appendix I).

200510-057, 200601-003 - Michael Scott Traflet - Approve the signed Consent Order (Appendix II).

200608-062 - Close the case without prejudice.

200608-064 - Close the case without prejudice and with a Letter of Caution.

200601-005, 200601-006 - Approve the Notice of Hearing for 10:00 a.m. on February 19, 2007.

200604-037 - Roy Desmond Fowler, III - Messrs. Jones and Harris moved to approve the signed Consent Order revoking Mr. Fowler's CPA certificate. Motion passed with six (6) affirmative votes and one (1) negative vote (Appendix III).

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**

Mr. Cox moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following was approved:

Gregory Michael Flicek

**Original Certificate Applications** - The following were approved:

Brandon Gray Combs  
Gregory Michael Flicek  
Lisa Adams Harper  
Laura Hagel Shepherd

The Committee reviewed the original application submitted by Jeffery Bruce Baker. Mr. Baker failed to disclose a misdemeanor conviction with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved the application.

**Reciprocal Certificate Applications** - The following were approved:

Ray Van der Horst  
Alan David Westheimer

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Edward Stone Riley T3916  
Kendra Christine McLaughlin T3917  
Richard A. Vera T3918  
Charles William Smith T3919  
Joseph J. Skovira IV T3920  
Patrick Charles Sliter T3921  
Haijin Wang T3922  
Erin N. LeClair T3923  
Eun Kyung Bang T3924  
Thomas Richard Gasper T3925  
Joseph M. Devine T3954  
Elaine Michele Perry T3955  
Anthony J. Georges T3956  
Kathryn Jolene Fojtik T3957  
Anthony T. Pandiscia T3958  
Catherine Ann Hayes T3959

Edward Anthony Golden T3960  
Dawn M. Cecil T3961  
Christopher C. Statham T3962  
Sara Elizabeth Ideran T3963  
Shelley D. White T3964  
Grady Lee Peeler III T3965  
Meredith Giles Waldrop T3966  
Cynthia Jeffery T3967  
Deborah Kuldell Parks T3968  
Terry Michael Dawkins T3969  
Patti M. Weaver T3970  
N. Dennis Alexander T3971  
Paige Myria Otos T3972  
Aaron Wayne Bauck T3974  
Robert P. Elmore T3975  
Mark Castaneda T3976

Kristin Mary Roble T3977

Jeffrey Robert Fearn T3978

**Reinstatements** - The following were approved:

Selene Davis Butts #21771  
Gregory Steven Farish #14402  
Steven John Frost #24957  
Kristen Moore Goodlaxson #23677  
Melisa Howard Hardy #20199  
Katherine Woelfel Hudgins #19148

Paul Daniel MacDonald #24360  
Barbara Paterek #27744  
Richard Darren Russell #20234  
Norborne Gee Smith Jr. #861  
Jeanne Summers #30881  
Clinton Eugene VanHoy #16812

**Reissuance of New Certificate** - Applications for reissuance of new certificate submitted by the following were approved.

Earl A. Lawson #16528  
Brian Thomas Marley #14695  
Judy Ann Vaughan #19007

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

JOHN J. BEAN, CPA, INC.  
William B. Buchanan, CPA PLLC  
John F. Darcy, CPA, Ltd.  
Katz, Abosch, Windesheim, Gershman &  
Freedman, P.A.  
Jason C. Keller, CPA, PLLC  
Mark R. Lemmond CPA, PLLC  
MAHONEY COHEN & COMPANY, CPA,  
P.C.

NISBET & TEAGUE, CPAs, PC  
Nomina CPA, PA  
Nearman, Maynard, Vallez, CPAs, P.A.  
Gary M. Prusiensky CPA, P.C.  
Smith Leonard PLLC  
JULIE J STEWART, CPA, PA  
Wathen, DeShong & Juncker, LLP

**Reclassifications** - The Committee approved a request for retired status submitted by Linda S. Stamper (#16803) because she is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

**CPE Matters** - Staff reviewed and recommended approval of the updated ethics CPE courses listed below. The Committee approved staff recommendation.

"Professional Ethics and Conduct" by Eagle CPE  
"North Carolina Ethics" by Accountants Education Group  
"NC Accountancy Law - Ethics, Principles, and Professional Responsibilities" by NCACPA

Messrs. Cox and Harris moved to approve a new ethics CPE course, "Personal & Professional Ethics for North Carolina CPAs" by Positive Systems, Inc. Motion passed.

**Extension Requests** - The Committee disapproved Keti St. Louis (#28312) for extension for completion of CPE.

**Conditional Licenses** - The Committee placed the following certificates on conditional status and waived the civil penalty for each individual:

George Benston 1231  
Patricia Jones 1729  
Harry Kledaras 2088  
Jesse Massengill 2132  
Robert Herford 2321  
George Clover 2392  
Jimmie Brown 3693  
Bobby Singletary 3984  
David Fater 4098  
James Pryor 5597  
Paul Livingston 6108  
Anselm Staack 7416  
Edward Prewitt 7811  
Bruce MacEwen 8216  
Susan Shepard 8801  
David McAlee 9273  
Lawrence Gerber 9317  
Timothy Scofield 9494  
Judith King 9698  
Timothy Allen 9900  
Linda Chappell 10163  
Fred Walton 10991  
H. Garvin 11266  
Thomas Alexander 11532  
John Keller 11550  
Glade Laws 11552  
Thomas Dunn 11633  
Michael Mospan 11651  
Joseph Sills 11751  
Donald Helsel 11842  
Joseph Patrick 11853  
David Cloninger 11977  
Cecelia Elkins 12014  
Michael Beck 12295

Gary Morgan 12360  
Deborah Garvin 12385  
John King 12423  
David Stoessel 12468  
William Culp 12564  
Stanley Haines 12620  
Clarence Dwiggins 12692  
Lution Hill 12744  
David Reitblatt 12894  
Gary Morris 12939  
Richard Muller 12940  
Daniel Richards 13076  
Donald Blodgett 13281  
Michael Bis 13303  
John Reddersen 13398  
Dean Caldwell 13409  
Gregory Forman 13495  
Benjamin Maddrey 13511  
Dan Henderson 13702  
Charles Koury 13994  
Kathryn Spears 13998  
James Doggett 14083  
John Lesso 14104  
Rocky Mankins 14381  
Gail Miller 14501  
Geri Krech 14679  
William Henderson 14738  
Neal Cody 14779  
Mary Jones 14783  
Robert Mallernee 15095  
Richard Campbell 15154  
Sandra Ferguson 15270  
Phillip Ostwalt 15313  
Richard Grace 15342

James Martin 15427  
Catherine Morris 15450  
Alice Gwyn 15668  
Carey Read 15712  
Charles Johnson 15813  
Susan DeVore 15918  
John Glynn 15921  
Cantrell Minges 16009  
Steven Parker 16019  
William Sheely 16151  
Beverly Deaton 16161  
Priscilla Meadows 16261  
Michael Perry 16325  
Lynda Ervin 16438  
James Leak 16529  
Gregory Lipe 16533  
Constance Reid 16609  
Brenda Beamon 16618  
Kenneth Berry 16702  
Nancy Vincent 16813  
Candace Davies 16863  
Michael Wenig 16968  
Stuart Lynch 17043  
Gregory Massey 17047  
William Munn 17060  
Mark DeJaco 17128  
Timothy Winstead 17190  
Bradley Price 17270  
Israel Rwejuna 17275  
Thomas Reekers 17306  
Ruth Artis 17315  
Kevin Colin 17357  
Vickie Pope 17367  
Paul Holland 17509  
Robert Hord 17510  
Edward Carroll 17623  
Rebecca Stone 17696  
Susan Thomas 17760  
Ira Heller 18060  
Karen Boulineaux 18208  
Carol Lowe 18230  
Marilyn Pecoraro 18241  
James Walker 18254

Lorraine Piephoff 18329  
William Bishop 18375  
David Floyd 18399  
Stephen Poe 18437  
John Thornburg 18463  
Steve Haymore 18594  
Edward Kania 18734  
Kenneth Mooney 18740  
John Hodnette 18765  
Douglas Page 18880  
Mark Allison 18915  
Angela Herbin 18944  
Scott Clark 19029  
William Saint 19114  
Sandra Mankins 19158  
William Murley 19169  
Tina Smith 19219  
David Johnston 19330  
John Berngartt 19366  
LuAnn Tucker 19450  
Ellen Kirk 19515  
John Walker 19546  
Sally Durham 19577  
Donald Cobb 19597  
David Cochran 19612  
Jeffry Newman 19634  
William Tarry 19643  
Michael Carter 19660  
Lisa Buff 19979  
Mark Owens 19982  
David DeVane 20031  
Julian LeRoy 20053  
Karen Lightfoot 20101  
Clyde Parker 20132  
Scott Gilomen 20193  
Charles McNeese 20258  
Edward Darnell 20383  
Elizabeth Simmons 20465  
Roger Dillard 20544  
Barbara Bouffard 20559  
John McClenney 20637  
Linda Dromgoole 20702  
David Vines 20902

Natalie Martin 21010  
Laura Thompson 21033  
Sarah Klingensmith 21099  
Jeffrey Jones 21144  
Joseph O'Malley 21223  
Arthur Andrews 21306  
Jeffrey Atkinson 21375  
Fariba Steele 21408  
Stephen Kerr 21409  
Patrick Brady 21666  
John Sadoff 21744  
Brian Falk 21776  
James Gordon 21785  
Henri Leveque 21800  
Julius Spradley 21825  
David Cloniger 21844  
James Burr 21958  
John Wood 22004  
Alan Kunkel 22012  
Lewis Simmons 22023  
Alice Boyette 22032  
Melanie Tyler 22073  
Malcolm Johnson 22091  
Catherine Fowler 22148  
Jack Ingram 22180  
Richard Moore 22193  
Steven Stanford 22333  
Kerry Dyer 22349  
John Ager 22370  
Kimberly Mattoon 22403  
Anthony Bridges 22424  
Tony Phillips 22482  
Ollie Boykin 22519  
Christopher Collins 22523  
Domenic Macioce 22534  
Jeannie Benfield 22555  
Bea Twede 22644  
Jurgen Jost 22729  
Christa Miller 22751  
Kenneth Roselli 22769  
Leigh Wilson 22786  
Eric Schuppenhauer 22924  
Douglas Reitzel 22975

Deborah Digby 23162  
Deniz Dawson 23165  
Louise Iversen 23293  
John Lawlor 23442  
Mitesh Patel 23460  
Michael Sappenfield 23564  
Robert Pauline 23604  
Jeffrey Cole 23611  
James Major 23670  
Margaret Siström 23693  
Riley West 23702  
Barbara Caudle 23785  
Robert Kessler 23837  
H. Pyrtle 23846  
Patria Smith 23855  
Janet Woods 23874  
Joanna Brumsey 23920  
Christopher Cotton 24054  
Ben Wethington 24104  
Jean Zammit 24107  
Tonya Dunham 24111  
George Sperry 24182  
Edward Bellina 24222  
Barry Davis 24324  
Ravenel Godbold 24419  
Ashley Israel 24433  
Adam Bean 24510  
Channing Flynn 24526  
Melissa Cloniger 24681  
John Bigalke 24736  
Scott Lampe 24813  
Robert Zdon 24884  
Alison Malloy 24897  
Alexander Hadley 25047  
Andrew Lewis 25196  
Edwin Shuford 25218  
Stuart Smith 25267  
David Weaver 25271  
Michael O'Neill 25358  
Christopher Williams 25395  
Yohanna Leak 25469  
John Walsh 25510  
Robert Collins 25536

Jason Edmisten 25564  
Charlena Spence 25608  
Jill Egburtson 25657  
Angela Bryant 25722  
Mark Henry 25753  
Peter Imhof 25756  
George Harrison 26049  
Helene Turpyn 26069  
Shelly Gregory 26116  
Anne Daley 26162  
Michael Young 26184  
Michael Fayed 26222  
Mary Currie 26237  
J. Kpaeyeh 26250  
F. E. N. Rascoe 26358  
Sean Bronson 26405  
Beth Cook 26512  
Donna Muchmore 26639  
Scott Mathis 26726  
Julie Schwingel 26843  
Justin Snell 26973  
Jeffery Bryan 26991  
Matthew Loucks 27374  
Donald Pagach 27399  
Edmund Lewandowski 27451  
Brandon Beaver 27470  
Rebecca Box 27471  
Karla Caldwell 27521  
Megan Hyatt 27538  
Joyita Basu 27604  
William Karriker 27626  
Dorinda Powell 27642  
Scott Davis 27675  
Kimberleigh Kidd 27685  
Daniel Troutman 27704  
Jolinda More 27711  
Gayle Bess 27766  
Kevin Tucker 27827  
William Abernethy 27831  
Ralph Castillo 27836  
David Perry 27856  
Howell Williams 27874  
Jason Moore 27902

Thomas Myers 27930  
Karen Frazier 27956  
William Hayward 27976  
Brian Porter 28007  
Ann Miller 28143  
Erica Smith 28193  
Katie St. Louis 28312  
Heather Sawyers 28313  
Jennifer Whitlow 28339  
Tracey Keele 28422  
Thomas Murphy 28438  
Sharon Walker 28458  
Arthur Vandembree 28498  
Meredith Bland 28569  
Sanjay Manickam 28579  
Constantine Stamatiades 28606  
Leilei Zhang 28624  
Lisa Bourque 28628  
Julie Oakes 28650  
Paul Grace 28783  
Wallace Gregory 28849  
Earl McBride 28863  
Vincent Rieck 28874  
Michael Mas 28908  
Sharon Mager 28953  
Matthew Brown 28970  
William Bland 28986  
Barry Kroeger 29021  
Fiona Gould 29052  
Christopher O'Connor 29066  
Kimberly Kenny 29090  
Kathy Kisiel 29091  
Margaret Moore 29096  
Amanda Bates 29105  
Sarah Blevins 29173  
Sarah Heidelberg 29210  
Sidney Rattner 29215  
James Teague 29224  
John Fogle 29278  
John Godwin 29317  
Eric Padgett 29435  
R. Sherrill 29566  
Karen Liu 29617

Meredith Friga 29699  
Thomas Magraw 29765  
George Ennis 29801  
De Anne Dunn 29857  
Jennifer Shafer 29929  
Barry Webb 29937  
Jerry Whitley 30061  
Jeffrey Gifford 30066  
Youngsun Cha 30167  
Sarah Richards 30170  
Julia Temkina 30191  
Kevin Chipman 30286  
Laura Stanziale 30527  
Jeffrey Carlini 30660  
Willie Watson 30883  
Chad Johnson 31027  
Beverly Winstead 31036

James Hamill 31055  
Heena Roy 31113  
Steven Hintz 31128  
Kathy Luke 31176  
Julie Black 31218  
Mark Konyndyk 31322  
Andrew Williams 31400  
John Brader 31405  
Lei Gu 31495  
Jun Lee 31502  
Bailey Pham 31510  
Stephen Snyder 31610  
Tonia Reed 31650  
Donald Schroeder 31744  
Claudia Straw 31749  
Benjamin Maltby 31841

The following individuals were referred to the Professional Standards Committee for a second offense:

Hugh Toland 2138  
Michael Joyner 10960  
David Dugan 11774  
Elizabeth Atkins 12343  
Candace Tobin 13757  
William Green 15074  
Hugh Horton 15189  
Randal Brown 15332  
Michael Cummings 16339  
Donna Passal 16585  
Patrick McNair 16648  
Kimberly Council 16861  
Donald Senior 17135  
Thomas Weir 19913  
Michael Wiechart 20086  
John Ragland 20490  
Philip Sorrell 20799  
Barbara Kuley 20935  
Jeffrey Hitzke 21142  
Donna Blackman 21271  
Gregg Bowler 21295

J. McKnight 22472  
Rhonda Lee Lowman 22736  
Thomas Hinton 23037  
Brian Page 23269  
Regina Gunnet 24805  
Joshua Goldberg 25178  
Larry Gragg 25179  
Thomas Cockerline 25787  
Paul Stein 25844  
Jimmy Griffin 26809  
Kimberly Laird 27368  
Holly Hartell 27618  
William Lundstrom 27796  
Angelica Willeford 28619  
Cheryl Watkins 28884  
Janice Young 28991  
William Kight 29815  
Theodore Perrella 30425  
Si Park 30471  
Brenda Chae 30482  
Kathy Smith 30554

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Hollie Ardoin  
James Askew  
Jeanette Atkins  
Shahin Bahadori  
Matthew Banko  
Elizabeth Bemisderfer  
William Biney  
Douglas Black  
Kevin Black  
Jesse Blount  
Sarah Bradley  
Julie Brantley  
Frances Brooks  
Andrew Brown  
Derick Brumley  
Natalie Bystry  
Sabrina Caudill  
Galina Chichlova  
Matthew Cooper  
Avaleen Crawford-Williams  
Skipp Crider  
Jeffrey Day  
Angela DePoy  
Tejbir Dhillon  
Christopher Dickman  
Nhung Do  
Joseph Dolan  
Kathryn Duncan  
Catherine Eastwood  
Linda Elam  
Michael Ertischek  
Jennifer Evans  
Daniel Fusaiotti  
Angela Gangemi  
Meghan Gasmovic  
Carley Gavillan  
Alexander Geranmayeh  
Candace Gibson  
Bethany Gillooly  
Arnold Glasford

Jason Golenbiewski  
Ross Gravely  
Tanikya Griffin  
Caleb Griffith  
Stephen Guild  
Ricki Hall  
Andrew Hardy  
Nancy Holden  
Hwa Young Hong  
Lindsay Horton  
Turkessa Houck  
David Hutchinson  
Karen Jones  
John Kledis  
Ching Ha Lam  
Sarah Laws  
Yvonne Lawson  
Eric Leonard  
Timothy Ligay  
Jorushia Little  
Eric Madara  
Joshua Marr  
Joseph Maxim  
Scott McCain  
Christopher McLawhorn  
Natalie McPeters  
Ronald Messenger  
Jennifer Mills  
Lauren Mitchell  
Venus Moore  
Sarah Murphy  
Lisa Nelson  
Rachel Norwood  
Todd Nunn  
David O'Dirling  
Kendall Overcash  
Mital Patel  
Aaron Pearson  
William Perrault  
Andrew Peters

Suzanne Pitsiniagas  
Jared Plummer  
Suzanne Plunket  
Dipthi Ramakrishnan  
Carla Reaves  
Ashley Reddick  
Mark Reece  
Mindy Sammons  
Rachel Savo  
Jacob Schachle  
Katherine Scheffel  
Cole Shephard  
Olanrewaju Shofoluwe  
Nathan Siehr  
Lori Sirotek  
Cynthia Smith  
Gregory Spivey  
Claire Spruill

Adam Steele  
David Stewart  
Kimberly Stewart  
Yingna Su  
Joseph Sutton  
Shirley Swanson  
Nadine Taylor  
Rebecca Thompson  
Lindsey Wallace  
Kristie Weiss  
Jennifer Whitley  
Pamela Williamson  
Nancy Woodard  
James Wooten  
Sarah Work  
Heather Wyant  
Michelle Wyatt  
Jie Xiao

**Rescind Form of Practice Statements** -Robert G. Merz (#30268) signed a Form of Practice Statements due to his employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

**Miscellaneous** - Staff reviewed a letter submitted by Brian Eugene Wise CPA (#30955). Mr. Wise failed to disclose a charge for minor consumption of alcohol misdemeanor conviction with his exam application but has provided pertinent information. Staff recommended that Mr. Wise's license be put on probation for one year. The Committee approved staff recommendation.

The Committee reviewed an Independent Assessment Report on the NCACPA's course, "Professional Ethics and Conduct."

**CLOSED SESSION:** Messrs. Cox and Jordan moved to enter Closed Session with Executive Staff and Legal Counsel to discuss legal matters. Motion passed.

**PUBLIC SESSION:** Messrs. Clark and Gause moved to re-enter Public Session to continue with the Agenda. Motion passed.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Messrs. Harris and Winstead moved to waive the 2007 renewal fee for the Notification of Intent to Practice renewals. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

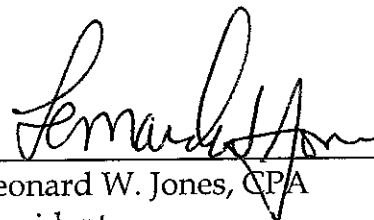
**ADJOURNMENT:** Messrs. Jordan and Clark moved to adjourn the meeting at 11:28 a.m.  
Motion passed.

Respectfully submitted:

Attested to by:

A handwritten signature in cursive script, appearing to read "Robert N. Brooks", written over a horizontal line.

Robert N. Brooks  
Executive Director

A handwritten signature in cursive script, appearing to read "Leonard W. Jones", written over a horizontal line.

Leonard W. Jones, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

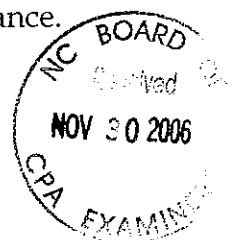
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200505-034

IN THE MATTER OF:  
Benjamin Lewis Barnes, #26336  
Benjamin L. Barnes, CPA  
Respondents

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26336 as a Certified Public Accountant.
2. Respondent Benjamin L. Barnes, CPA (hereinafter "Respondent firm") is a registered certified public accounting firm in North Carolina. Respondent firm is an individual practitioner firm owned and operated by Respondent Barnes.
3. On at least two occasions, including at least one occasion more than twelve (12) months prior to December 31, 2004, Respondent Barnes had been informed in writing that Respondent firm's peer review deadline was December 31, 2004.
4. On the 2005 firm renewal which was signed by Respondent Barnes on December 31, 2004, Respondent Barnes indicated that Respondent firm had not issued any audits, reviews, compilations, agreed-upon procedures, or SSARS-8 compilations during the period from January 1, 2004 through December 31, 2004.
5. In a letter dated February 22, 2005, a representative of the North Carolina Association of CPAs (NCACPA), administrator of the American Institute of CPAs (AICPA) Peer Review Program, informed Respondent Barnes that Respondent firm had been dropped from AICPA's Peer Review Program for non-compliance.
6. In a letter dated June 3, 2005, sent by first-class mail to the last known mailing address for Respondent and Respondent firm, Board staff instructed Respondent Barnes to explain, by June 17, 2005, why Respondent firm had been dropped from AICPA's Peer Review Program for non-compliance. Respondent did not respond.

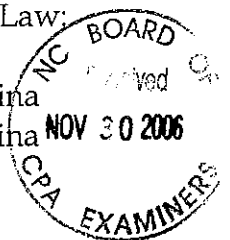


Consent Order - 2  
Benjamin Lewis Barnes

7. In a letter dated June 27, 2005, sent by certified/return receipt mail to the last known mailing address for Respondent and Respondent firm, Board staff directed Respondent Barnes to reply, by July 11, 2005, to the June 3, 2005, letter and explain why he had not responded to that letter in a timely manner. Respondent claimed and signed for the June 27, 2005, letter on July 5, 2005.
8. In a letter dated June 29, 2005, Respondent Barnes stated that he had no explanation as to why he had failed to respond to three (3) letters from NCACPA regarding his non-compliance with AICPA's Peer Review Program. In this same letter, Respondent Barnes stated that he was "coming into compliance by having a peer review scheduled and perform [sic]...." Also, in this letter, Respondent Barnes stated that Respondent firm had, in fact, provided attest services to a client in 2004 which was contrary to the 2005 firm renewal which Respondent had prepared and submitted to the Board for Respondent firm.
9. In a letter dated August 5, 2005, sent by first class mail to the last known mailing address for Respondent firm, Board staff directed Respondent Barnes to inform the Board as to the commencement date for Respondent firm's peer review and the time period to be covered by that peer review.
10. In a letter dated August 18, 2005, Respondent Barnes stated that the peer review for Respondent firm "is scheduled to commence immediately" and would cover the time periods "2001, 2002, 2003, [sic] 2004."
11. In an October 5, 2005, e-mail response to Board staff, a representative of NCACPA stated that Respondent Barnes has contacted the NCACPA and enrolled in AICPA's Peer Review Program with a peer review due date of December 31, 2005.
12. The peer review for Respondent firm was completed on November 14, 2005, and the peer review report was accepted by the North Carolina Peer Review Executive Committee on April 20, 2006.
13. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina



Consent Order - 3  
Benjamin Lewis Barnes

Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8M .0105 (d)a d (e) and 8N .0203 (b)(1).

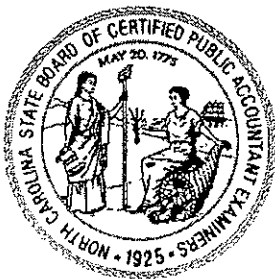
BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. Respondent Barnes' certificate and Respondent firm's registration are suspended for one (1) year; however, said suspensions are stayed, subject to Respondents' timely compliance with the Order and all other accountancy laws and rules.
2. Respondent Barnes is censured.
3. Respondent Barnes shall pay a five hundred dollar (\$500.00) civil penalty to be remitted with this signed Order.
4. Respondent Barnes shall complete, prior to December 31, 2007, the NCACPA's eight (8) hour group-study course entitled "NC Accountancy Law – Ethics, Principles, and Professional Responsibilities."

CONSENTED TO THIS THE 27<sup>th</sup> DAY OF November, 2006.

[Signature]  
Respondent

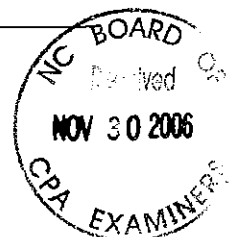
APPROVED BY THE BOARD THIS THE 18 DAY OF December, 2006.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]

President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: 200510-057 and 200601-003

IN THE MATTER OF:  
Michael Scott Traflet, #17435  
Respondent

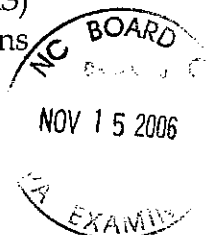
CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17435 as a Certified Public Accountant.

Count 1

2. A client couple (First Complainants) engaged Respondent to prepare their 2004 federal tax return. On July 26, 2005, the First Complainants met with Respondent at Respondent's office and delivered their documentation for Respondent to file their 2004 federal tax return. First Complainants specifically engaged Respondent to complete their federal tax return by August 15, 2005. The documentation delivered to Respondent was the First Complainants' original records, and they retained no copies.
3. First Complainants called Respondent several times in the next two weeks to schedule a meeting with Respondent to sign the tax returns. Respondent did not return their telephone calls.
4. In their efforts to talk with Respondent, First Complainants contacted the receptionist in Respondent's building, the landlord for Respondent's office, and a friend who had recommended Respondent to them. The friend told the First Complainants that Respondent was having problems and would contact them soon. The First Complainants never received a telephone call from Respondent during this matter.
5. The First Complainants wrote letters to the Internal Revenue Service (IRS) and Respondent regarding First Complainants' inability to file their returns



because of Respondent's failures to communicate and failure to return their original documentation.

6. After receiving a complaint from First Complainants in October of 2005, Board staff sent a letter to Respondent requesting his response to the complaint.
7. After receiving no response to the original letter, on November 8, 2005, Board staff sent Respondent, by certified/return receipt mail, a second request for a response to the complaint. Respondent signed for the certified mail on November 23, 2005, but failed to timely respond.
8. On December 21, 2005; December 29, 2005; and January 5, 2006, Board staff called and left messages for Respondent. Respondent failed to timely respond.
9. After their complaint had been filed with the Board, First Complainants received, by mail, from Respondent all of their original documentation.
10. In a letter dated January 30, 2006, Respondent informed the Board that he had returned the First Complainants' documentation and was unable to complete their work due to illness. Respondent stated that he would reimburse First Complainants for the interest and penalties caused by the late filing as well as for the tax return preparation.

Count 2

11. In November of 2004, another client couple (Second Complainants) engaged Respondent to handle a tax levy situation with the IRS and with the North Carolina Department of Revenue (NCDOR). Second Complainants completed all necessary paperwork, and Respondent informed them that it would take about nine (9) months to complete the process. At the time of the engagement, Second Complainants paid Respondent two hundred forty dollars (\$240.00).
12. Initially, Respondent got NCDOR to temporarily suspend garnishment and got the IRS to reduce garnishment to only one hundred dollars (\$100.00) a month.
13. After several months, NCDOR started calling the wife of Second Complainants at work and the IRS levied the wife's bank account.

14. On August 5, 2005, Respondent met with Second Complainants in order to complete additional paperwork needed for an Offer in Compromise with the IRS. Second Complainants gave Respondent a one hundred fifty dollars (\$150.00) money order to submit with the Offer in Compromise to the IRS.
15. Despite several attempts by Second Complainants to contact Respondent, Respondent failed to reply or return contact with them in a timely manner.
16. On September 28, 2005, Second Complainants sent a letter to Respondent requesting their records. Respondent failed to respond to them in a timely manner.
17. On October 18, 2005, Second Complainants sent another letter by certified/return receipt mail to Respondent again demanding the return of their records. On October 19, 2005, Respondent sent Second Complainants, by Federal Express, their records, the one hundred fifty dollar (\$150.00) money order, and a short note.
18. On January 4, 2006, Second Complainants filed a complaint with the Board regarding Respondent's failure to respond in a timely fashion and his failure to complete the terms of an engagement in a timely manner.
19. On January 13, 2006, Board staff sent a letter to Respondent requesting his response to the complaint.
20. Respondent replied that he had corresponded on several occasions with NCDOR on Second Complainants' behalf and that he felt that he would have been able to have completed the work had he not become ill in September of 2005. Further, Respondent stated that since he was ill he had not received any of Second Complainants' attempts to contact him.
21. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:


1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0206 and .0212.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

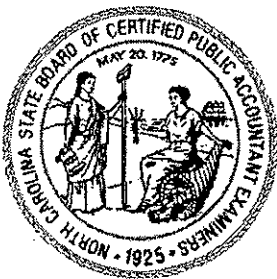
1. Respondent is censured.
2. Respondent shall pay a two thousand dollar (\$2,000.00) civil penalty to be remitted within six (6) months of the date this Order is approved by the Board.

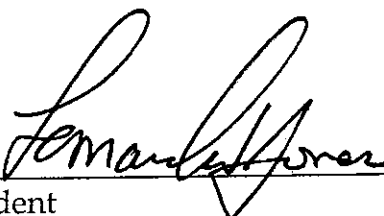
CONSENTED TO THIS THE 13 DAY OF November, 2006.

  
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF December, 2006.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200604-037

IN THE MATTER OF:  
Roy Desmond Fowler, III, #9517  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 9517 as a Certified Public Accountant.
2. On March 31, 2006, Respondent was arrested and charged with a felony warrant of forgery (G.S. 14-119) and uttering (G.S. 14-120) in connection with a client's funds.
3. On May 3, 2006, Respondent appeared in Wake County District Court and acknowledged guilt as follows in a written statement through a Felony Diversion Agreement with the Wake County District Attorney's office: "to the forgery [by] cashing a check using the victim's account number, routing number, and name of company. The check was then signed fraudulently, not by the victim. The [Respondent] acted without authority and with the intent to injure and defraud."
4. Respondent further admitted that: "And, on or about the date of offense shown and in the county named above, the [Respondent] unlawfully, willfully and feloniously did utter, publish, pass and deliver as true the forged, falsely made and counterfeit instrument which is described in the charge above. The defendant acted for the sake of gain and with the intent to injure and defraud and with knowledge that the instrument was forged, falsely made and counterfeited."
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written. Respondent understands and agrees that this Consent Order is subject to review and

Consent Order - 2

Roy Desmond Fowler, III

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approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

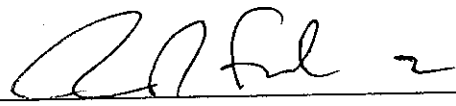
BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)d, and (9)e, and 21 NCAC 8N .0201, .0202, .0203, and .0204 (b).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Desmond Roy Fowler, III, is hereby revoked.
2. Respondent may not apply for modification of discipline prior to five (5) years after the date of this order.

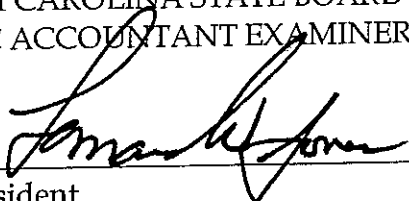
CONSENTED TO THIS THE 12<sup>th</sup> DAY OF December, 2006.

  
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF December, 2006.

BOARD  
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:   
President